

AMENDED IN ASSEMBLY FEBRUARY 16, 2006

AMENDED IN ASSEMBLY AUGUST 22, 2005

AMENDED IN ASSEMBLY JUNE 21, 2005

AMENDED IN SENATE MAY 31, 2005

AMENDED IN SENATE MAY 17, 2005

AMENDED IN SENATE MAY 5, 2005

AMENDED IN SENATE APRIL 20, 2005

SENATE BILL

No. 234

Introduced by Senator ~~Runner~~ Denham

February 15, 2005

~~An act to amend Sections 6276.16 and 11126 of, and to add Section 15619.5 to, the Government Code, and to amend Section 19545 of the Revenue and Taxation Code, relating to taxpayer information. An act to amend Section 1451 of the Military and Veterans Code, and to add Section 2710 to the Penal Code, relating to the Central Coast Veterans Cemetery.~~

LEGISLATIVE COUNSEL'S DIGEST

SB 234, as amended, ~~Runner~~ Denham. ~~Taxpayer information: disclosure.~~ *Central Coast Veterans Cemetery: maintenance.*

Existing law requires the Department of Veterans Affairs, in cooperation with the Monterey County Board of Supervisors, to develop a master plan for the Central Coast Veterans Cemetery. All moneys received for the master plan is deposited in the Central Coast Veterans Cemetery Master Development Fund.

This bill would provide that all moneys received for the maintenance of the cemetery shall be deposited in the Central Coast Veterans Cemetery Maintenance Fund, which the bill would create.

Existing law authorizes the Department of Corrections to contract with any political subdivision of the state to provide inmate work crews.

This bill would require the Director of Corrections to make available inmate work crews from Salinas Valley State Prison to perform ongoing maintenance to the Central Coast Veterans Cemetery in Monterey County.

~~The California Public Records Act requires specified public records to be made available for public inspection.~~

~~The Personal Income Tax Law and the Corporation Tax Law impose taxes on, or measured by, income. Existing law allows a tax return or return information filed under those laws to be disclosed in a judicial or administrative proceeding pertaining to tax administration under certain circumstances.~~

~~This bill would prohibit the Franchise Tax Board's disclosure of a taxpayer's personal information, as defined, to the general public unless the disclosure is specifically authorized or required by law.~~

~~The State Board of Equalization administers a variety of tax programs, determines the value of specified property, and serves as a quasi-judicial body with respect to taxpayer appeals from actions taken by the Franchise Tax Board.~~

~~This bill would designate personal information regarding certain appeals to the State Board of Equalization as protected from disclosure under the California Public Records Act.~~

~~The State Board of Equalization is subject to provisions of the Bagley-Keene Open Meetings Act, which requires, with specified exceptions, that all meetings of a state body be open to the public and that all actions be disclosed to the public. Included in these exceptions are closed sessions by the State Board of Equalization for the purpose of hearing confidential tax appeals. Existing law authorizes the board to approve administrative settlements of tax liabilities under specified tax and fee programs.~~

~~This bill would exclude from the open meeting requirements the board's consideration of proposed administrative settlements. This bill would also designate specified documents in the possession of the board as disclosable public records, as specified, and would require the deletion of specified personal information from those records.~~

~~This bill includes legislative findings that any limitations on the public's right to access that would be made by this bill serve a compelling state interest.~~

~~This bill would incorporate changes made to Section 11126 of the Government Code proposed by AB 277 to become operative only if AB 277 and this bill are both chaptered and become effective on or before January 1, 2006, and this bill is chaptered last.~~

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 *SECTION 1. Section 1451 of the Military and Veterans Code*
2 *is amended to read:*

3 1451. (a) All moneys received for the master plan shall be
4 deposited in the Central Coast Veterans Cemetery Master
5 Development Fund, which is hereby created in the State
6 Treasury. Money appropriated from the fund to the Department
7 of Veterans Affairs shall be used by the department for planning
8 purposes, to determine the project costs, regional impact, need,
9 and ongoing state liability, and to develop a master plan for a
10 state-supported Central Coast Veterans Cemetery on the grounds
11 of former Fort Ord in Monterey County.

12 (b) *All moneys received for the maintenance of the cemetery*
13 *shall be deposited in the Central Coast Veterans Cemetery*
14 *Maintenance Fund, which is hereby created in the State*
15 *Treasury.*

16 SEC. 2. *Section 2710 is added to the Penal Code, to read:*

17 2710. *The Department of Corrections shall make available*
18 *inmate work crews from Salinas Valley State Prison, pursuant to*
19 *Section 2701, to perform ongoing maintenance to the Central*
20 *Coast Veterans Cemetery in Monterey County, as federal funds*
21 *become available.*

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**All matter omitted in this version of the bill
appears in the bill as amended in the
Assembly, August 22, 2005. (JR11)**

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